December 17, 2009

Nature of Changes

TY 2009 Publication 1346 – File Specification Change #3

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are tentatively scheduled to be implemented nationwide January 06, 2010

These changes will be merged with the TY2009 Publication 1346 posted on www.irs.gov January 05, 2010.

Part 1, Attachment 1

Disclaimer: These ERCs are subject to change.

ERC 0030 o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824**,** 8834 and Form 8853.
- Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule A, Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O(5471), Form 2241, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, Form 8835, Form 8839,**Form 8862,** Form 8912, Form
  8915 and Form 8930.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1.
- Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
- Form 3468 Page 1 **can** be **present without Page 2 and Page 3. If Page 2 or Page 3 is present, then all pages must be submitted.**
- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
- Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
- Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.
- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.
- Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
- State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

o For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.

o For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.

o For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.

ERC 0030 continued -
- o For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ.

- o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

ERC 0164 o Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply:

- o Form 8880 must be attached.

- o Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is $1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and $2000 for "Married Filing Joint".

- o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are **$55,500** for "Married Filing **Jointly**", **$41,625** for "Head of Household", and **$27,750** for "Single", "Married Filing **Separately**", and "Qualifying Widow(er)".

ERC 0174 o Schedule A- If New Motor Vehicle Taxes (SEQ 0110) is significant, it must be **equal to Line 1 Amount or Tax from 1st $49,500 of Line 1 (SEQ 0565) or Deduction for New Motor Vehicle Taxes (SEQ 0615).**

ERC 0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), Refundable Education Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198) Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).

Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (SEQ 1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1187), Refundable Education Credit (SEQ 1189), F4868 Amount (SEQ 1231), and Excess SS Tax (SEQ 1241).

ERC 0222 o F Schedule EIC - If Qualifying SSN – 1 (SEQ 0015) is significant and Qualifying SSN – 2 (SEQ 0085) and Qualifying SSN – 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $3,043 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $35,463 if Single, Head of Household or Qualifying Widow(er) and less than $40,463 if Married Filing Jointly.

- o If Qualifying SSN – 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, and Qualifying SSN – 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $5,028 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $40,295 if Single, Head of Household or Qualifying Widow(er) and less than $45,295 if Married Filing Jointly.

- o If Qualifying SSN – 1 (SEQ 0015), Qualifying SSN – 2 (SEQ 0085) and Qualifying SSN – 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **$5,657** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $43,279 if Single, Head of Household or Qualifying Widow(er) and less than $48,279 if Married Filing Jointly.

ERC 0355 o **RESERVED**

ERC 0371 o **RESERVED**

ERC 0384 o Form 1040/1040A – When Refundable Education Credits (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $180,000 for "Married Filing Joint" and $90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".

- o **(TEXT REMOVED)**

- o When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.

ERC 0385 o Form 8863 – The following limits apply:
The American Opportunity Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed $4000

The Hope Credit Student in Part II. Qualified Expenses Paid in the Current Tax Year (SEQ 0216, 0228, **0240** or statement) cannot exceed $2400 ($4800 if the student attended an eligible educational institution in the Midwestern Disaster Area), Smaller of Exp Paid in Current TY (SEQ 0218, 0230, 0242 or statement) cannot exceed $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area). Enter ½ of the Amt in Column E (SEQ 0222, 0234, 0246, or statement) cannot exceed $1800 ($3600if the student attended an eligible educational institution in the Midwestern Disaster Area).

ERC 0417 o Form 1040/1040A/1040EZ – If Earned Income Credit (SEQ 1180) is significant, Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.

ERC 0721 o Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.

o When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.

o When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present.

o When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present.

o When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present.

o When Specify Other Credit Literal (SEQ 1010) equals "8936", Form 8936 must be present.

o When Specify Other Credit Literal (SEQ 1010) equals "SCH R", Schedule R must be present and vice versa.

ERC 0743 o Form 3800 – The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0652, 0670, 0680, 0685, 0687, 0690, 0700, 0720, 0770, 0790, 0810, 1335, 1345, 1355, 1365, 1375, 1385 and 1390.

ERC 1128 o Schedule M – **When Government Retiree Credit (SEQ 0200) is significant, Government Pension Recd – Yes Box (SEQ 0190) must equal "X".**

ERC 1132 o Schedule M – Schedule M – Economic Recovery Payments Received (SEQ 0170) does not match IRS records. **An economic recovery payment may have been received if social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received.**

ERC 1133 o Form 1040EZ – When Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, **the credit** must be reduced by any economic recovery payment(s) received in 2009. **An economic recovery payment may have been received if social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received.**

ERC 1215 o **(TEXT REMOVED)**

o **(TEXT REMOVED)**

o **Form 1040/1040A -** When Form 8914 is present**, the maximum possible Exemption amount (Seq 0810) is $2000 higher than $3650 multiplied by Total Exemptions (Seq 0355)**

o **(TEXT REMOVED)**

Part 1, Attachment 10

     Revise the following country codes:

                        MO - Change the country code to MU

Part 1, Attachment 11

     Removed Form 5405
     Added Form 5884-A with 1 occurrence

Part 2, Section 2

     Form 1040 Page 2
- Seq 1035: Deleted "STATUTORY-EMP" from the Field Description
- Seq 1116: Changed the Field Description to "NO ENTRY"
- Seq 1117: Changed the Field Description to "NO ENTRY"
- Seq 1190: Changed the Field Description to "NO ENTRY"

Part 2, Section 3

     Schedule C Page 1
- Seq 0198: Changed the Identification to "Statutory Employee Earnings/Member of QJV Ind"

     Schedule C -EZ
- Seq 0198: Changed the Identification to "Statutory Employee Earnings/Member of QJV Ind"

     Schedule EIC
- Seqs 0060, 0130, 0200: Deleted "AN" from the Field Description

Part 2, Section 4

     Form 2210 Page 3
- Seqs 0575, 0578: Changed the Identification to "Reserved"; Changed the Field Description to "NO ENTRY"
- Seq 0590: Changed the Identification to "Period Beg Apr 16 Days (a)"
- Seq 0592: Changed the Identification to "Period Beg Apr 16 Penalty (a)"
- Seqs 0608, 0611: Changed the Identification to "Reserved"; Changed the Field Description to "NO ENTRY"
- Seq 0623: Changed the Identification to "Period Beg Apr 16 Days (b)"
- Seq 0624: Changed the Identification to "Period Beg Apr 16 Penalty (b)"
- Seqs 0626, 0628: Changed the Identification to "Reserved"; Changed the Field Description to "NO ENTRY"
- Seq 0636: Changed the Identification to "Period Beg Apr 16 Days (c)"
- Seq 0638: Changed the Identification to "Period Beg Apr 16 Penalty (c)"
- Seq 0655: Changed the Identification to "Period Beg Apr 16 Days (d)"
- Seq 0657: Changed the Identification to "Period Beg Apr 16 Penalty (d)"

     Form 2210F
- Seq 0057: Changed the Identification to "Refundable Education Credit"
- Seq 0070: Changed the Identification to "Health Coverage Tax Credit"

     Form 5405 – Is removed from Pub 1346

Form 5695 Page 2
- New Byte Count: 0271
- Seq 0295: Changed the Length to 12;
    Changed the Field Description to "AN, allowable characters are 0 - 9, blank and period"

Form 6765 Page 2
- Seq 0742: Changed the Identification to "Enter the Amount from Form 8932"

Form 8815
- Seq 0250: Changed the Field Description to "N, 69,950 or 104,900"

Form 8862
- Changed the Form Name to Form 8862 Page 1
- New Byte Count: 1046
- Seqs 0520, 0530: Moved to Page 2

Form 8862 Page 2 (New for TY09)
- New Byte Count: 0049
- Seqs 0520, 0530: Adopted from Page 1

Form 8886 Page 1
- Seq *+0040: Changed the Field Description to (AN, "STMbnn" or blank)

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FORM 1040 PAGE 2              U.S. Individual Income Tax Return

Field Identification       Form      Length  Field Description
No.                        Ref.
----- --------------       ----      ------  ----------------

      Byte Count                     4       "1409" for Fixed;          |
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel       4       Value "****"

0760  Record ID                      6       "RETbbb"

0761  Type                           6       "1040bb"

0762  Page Number                    5       "PG02b"

0763  Taxpayer                       9       N (Primary SSN)
      Identification
      Number

0764  Filler                         1       blank

0765  Tax Period                     6       Value "200912", YYYYMM |

0766  Filler                         1       blank

0768  Excluded Sect 933   38         4       "EPRI" or blank
      Puerto Rico Income
      Literal

0769  Excluded Sect 933   38         12      N
      Puerto Rico Income
      Amount

0770  AGI Repeated        38         12      N

0772  Self 65 or Over Box 39a        1       "X" or blank

0774  Self Blind Box      39a        1       "X" or blank

0776  Spouse 65 or Over   39a        1       "X" or blank
      Box

0778  Spouse Blind Box    39a        1       "X" or blank

0783  Total Boxes Checked 39a        1       1, 2, 3, 4 or blank

0786  Must Itemize        39b        1       "X" or blank
      Indicator

                                                            --|
0788  Modified Standard   40a        8       "SECTb933", "X" or blank |
      Deduction Ind

0789  Total Itemized or   40a        12      N                    |
      Standard Deduction



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Field No.	Identification	Form Ref.	Length	Field Description
0790	Schedule L Box	40b	1	"X" or blank
0800	AGI Less Deduction	41	12	N
0809	Housed Midwestern Displaced Individual Indicator	42	1	"X" or blank
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank
0826	Capital Construction Fund Amount	43	12	N
0827	Schedule Q (Form 1066) Literal	43	5	"SCHbQ" or blank
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0923	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0935	Education Credits	49	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0950	Retirement Savings Contribution Credit	50	12	N	
0955	Child Tax Credit	51	12	N	
0985	Form 8396, Mortgage Interest Credit Block	52a	1	"X" or blank	
0986	Form 8839, Adoption Credit Block	52b	1	"X" or blank	
0987	Form 5695, Residential Energy Credit	52c	1	"X" or blank	
0995	Credits from F8396, F8839 & F5695	52	12	N	
1000	Form 3800 Block	53a	1	"X" or blank	
1005	Form 8801 Block	53b	1	"X" or blank	
1006	Specify Other Credit Block	53c	1	"X" or blank	
*1010	Specify Other Credit Literal	53c	6	"8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", "STMbnn", or blank	
1015	Other Credits	53	12	N	
1020	Total Credits	54	12	N	
1030	Tax Less Credits	55	12	N	
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY" or blank	||
1040	Self Employment Tax	56	12	N	
1070	Railroad Retire Indicator	57	4	"RRTA" or blank	
1080	Unreported Social Security and Medicare Tax	57	12	N	
1085	Form 4137 Block	57a	1	"X" or blank	
1087	Form 8919 Block	57b	1	"X" or blank	

Field No.	Identification	Form Ref.	Length	Field Description
1095	Retirement Tax Plan Literal	58	2	"NO" or blank |
1100	Tax on Retirement Plans	58	12	N |
1104	AEIC Payment Box	59a	1	"X" or blank |
1106	Household Employment Taxes Box	59b	1	"X" or blank |
1107	Additional Taxes	59	12	N |
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", || "453A(C)", "ADT", "72(M)(5)", "453(L)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "HCTC", "STMbnn" or blank
+1111	Other Tax Amount	60	12	N |
1112	COBRA Recapture Literal	60	5	"COBRA" or blank |
1113	COBRA Recapture Amount	60	12	N |
1114	F8611 Literal	60	5	"LIHCR" or blank |
1115	F8611 Amount	60	12	N |
1116	First-Time Homebuyer Cr Recapture Literal	60	5	NO ENTRY ||
1117	First-Time Homebuyer Cr Recapture Amt	60	12	NO ENTRY ||
1118	Form 8693 Approved Indicator	60	1	"X" or blank |
1119	Form 8693 Approved Date	60	8	DT |
1121	F4255 Literal	60	3	"ICR" or blank |
1122	F4255 Amount	60	12	N |
1123	F8828 Literal	60	4	"FMSR" or blank |
1124	F8828 Amount	60	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
1125	F8834 Literal	60	5	"QEVCR" or blank |
1126	F8834 Amount	60	12	N |
1127	F8697 Literal	60	9	"FORMb8697" or blank |
1128	F8697 Amount	60	12	N |
1129	F8845 Literal	60	4	"IECR" or blank |
1130	F8845 Amount	60	12	N |
1131	F8882 Literal	60	5	"ECCFR" or blank |
1132	F8882 Amount	60	12	N |
1133	F8874 Literal	60	4	"NMCR" or blank |
1134	F8874 Amount	60	12	N |
1135	F8889 Literal	60	3	"HSA" or blank |
1136	F8889 Amount	60	12	N |
1137	AMVCR Literal	60	5	"AMVCR" or blank |
1138	AMVCR Amount	60	12	N |
1139	ARPCR Literal	60	5	"ARPCR" or blank |
1140	ARPCR Amount	60	12	N |
1141	F8866 Literal	60	9	"FORMb8866" or blank |
1142	F8866 Amount	60	12	N |
1143	F8853 Literal (Archer MSA)	60	3	"MSA" or blank |
1144	F8853 Amount (Archer MSA)	60	12	N |
1145	F8853 Literal (Medicare Advantage)	60	7	"MEDbMSA" or blank |
1146	F8853 Amount (Medicare Advantage)	60	12	N |
1148	Total Other Tax	60	12	N |
1150	Total Tax	60	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
1155	Other 1099 and AK Div W/H Literal	61	9	"FORMb1099" or blank |
1157	Other 1099 and AK Div W/H Amount	61	12	N |
1158	W/H from Sch K-1 Literal	61	7	"SCHbK-1" or blank |
1159	W/H from Sch K-1 Amount	61	12	N |
1160	Total Federal Income Tax Withheld	61	12	N |
1161	Divorced Spouse SSN	62	9	N or blank |
1162	Divorced Literal	62	3	"DIV" or blank |
1170	ES Payments	62	12	N |
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank |
1175	Making Work Pay/ Government Retiree Credit	63	12	N |
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
				--|
				--|
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1187	Additional Child Tax Credit	65	12	N |
				--|
1189	Refundable Education Credit	66	12	N ||
1190	First-Time Homebuyer Credit	67	12	NO ENTRY ||
				--|
1197	F4868 Amount	68	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
1198	Excess SS & Tier 1 RRTA Tax	69	12	N |
1202	Form 2439 Block	70a	1	"X" or blank |
1205	Form 4136 Block	70b	1	"X" or blank |
1206	Form 8801 Block	70c	1	"X" or blank |
1208	Form 8885 Block	70d	1	"X" or blank |
1210	Other Payments	70	12	N |
				--|
				--|
				--|
1245	Form 8689 Literal	71	9	"FORMb8689" or blank
1246	Form 8689 Amount	71	12	N
1250	Total Payments	71	12	N
1260	Overpaid	72	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	73a	12	N
1271	Form 8888 Block	73a	1	"X" or blank
1272	Routing Transit Number	73b	9	N or blank
1274	Checking Account Indicator	73c	1	"X" or blank
1276	Savings Account Indicator	73c	1	"X" or blank
1278	Depositor Account Number	73d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	74	12	N
1290	Amount Owed	75	12	N
1295	ES Penalty Indicator	76	1	NO ENTRY
1300	ES Penalty Amount	76	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space

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FORM 1040 PAGE 2            U.S. Individual Income Tax Return

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

1338  Non-Paid Preparer              13     Values "IRS-PREPARED",
                                            "IRS-REVIEWED",
                                            (Left Justified) or
                                            blanks

1340  Name of Paid                   35     AN
      Preparer

1350  Preparer Self-                  1     AN ("X" if self-employed,
      Employment Indicator                  otherwise blank)

1360  Preparer SSN/                   9     N, PNNNNNNNN
      Preparer TIN/                         or SNNNNNNNN
      Preparer EIN

1370  Preparer Firm Name             35     AN

1380  Preparer Firm EIN               9     N

1390  Firm City                      20     AN

1400  Firm State                      2     A

1410  Firm Zip                        9     N

1420  Firm Telephone                 10     N
      Number

1465  RAL Indicator                   1     0 = No Bank Product
                                            1 = Pre-Refund Products
                                                or a Loan Product
                                                similar to RAL
                                            2 = Post-Refund Products,
                                                Non-Loan Product
                                                similar to RAC

1470  Refund Indicator                1     NO ENTRY


      Record Terminus Character       1     Value "#"
```

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SCHEDULE C PAGE 1          Profit or Loss From Business

Field Identification     Form      Length  Field Description
No.                      Ref.
----- --------------     ----      ------  ----------------

      Byte Count                     4     "0689" for Fixed;
                                           "nnnn" for variable
                                           format

      Start of Record Sentinel       4     Value "****"

0000  Record ID                      6     "SCHbbC"

0001  Schedule Type                  6     "1040bb"

0002  Page Number                    5     "PG01b"

0003  Taxpayer                       9     N (Primary SSN)
      Identification
      Number

0004  Filler                         1     blank

0005  Schedule Occurrence            7     N
      Number                               0000001 - 0000008

0010  Name of Proprietor            35     AN

0015  SSN of Proprietor              9     N

0020  Principal Business      A      20     AN

0030  Business Code           B       6     N

0040  Business Name           C      45     AN

0060  Employer ID Number      D       9     N

0061  Business Address        E      35     AN

0062  Business City/State/    E      30     AN
      Zip Code

0063  Cash Acctg Method      F(1)     1     "X" or blank

0064  Accrual Acctg Meth     F(2)     1     "X" or blank

0066  Other Acctg Method     F(3)     1     "X" or blank

*0068 Type of Other Meth     F(3)    25     AN or "STMbnn"

0177  Materially              G       1     "X" or blank
      Participate in
      Current Tax Year - Y

0183  Materially              G       1     "X" or blank
      Participate in
      Current Tax Year - N
```

SCHEDULE C PAGE 1   Profit or Loss From Business

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ ----------------

 0195 First Schedule C   H   1   "X" or blank
       Filed for this
       Business

 0198 Statutory Employee   1   1   "X" or blank ||
       Earnings/Member of
       QJV Ind

 0200 Gross Receipts/Sales   1   12   N

 0210 Returns/Allowances   2   12   N

 0220 Gross Receipts Less   3   12   N
       Returns Allowances

 0230 Cost of Goods Sold   4   12   N

 0240 Gross Profit   5   12   N

 0260 Other Income   6   12   N

 0270 Gross Income   7   12   N

 0280 Advertising Expense   8   12   N

 0293 Car/Truck Expenses   9   12   N

 0297 Commissions and Fees 10   12   N

 0300 Contract Labor   11   12   N

 0303 Depletion   12   12   N

 0307 Depreciation/Sec   13   12   N
       179 Deduction

 0317 Employee Benefit   14   12   N
       Prog

 0327 Insurance   15   12   N

@0333 Form 1098   16a   6   "STMbnn" or blank
       Explanation

 0337 Mortgage Interest   16a   12   N

@0340 Form 1098 Name/   16b   6   "STMbnn" or blank
       Address

 0343 Other Interest   16b   12   N

 0353 Legal/Prof Services   17   12   N

```
SCHEDULE C PAGE 1            Profit or Loss From Business

Field  Identification      Form        Length  Field Description
No.                        Ref.
-----  --------------      ----        ------  ----------------

0357   Office Expense       18          12      N

0363   Pension/Profit       19          12      N
       Sharing

0365   Rent on Machinery    20a         12      N
       and Equipment

0367   Rent on Property     20b         12      N

0373   Repairs and          21          12      N
       Maintenance

0377   Supplies             22          12      N

0383   Taxes and Licenses   23          12      N

0387   Travel               24a         12      N

0393   Meals/Entertainment  24b         12      N

0407   Utilities            25          12      N

0450   Wages less           26          12      N
       Employment Credits

0605   Total Other Expenses 27          12      N

0700   Total Expenses       28          12      N

0702   Tentative Profit/    29          12      N
       Loss

0703   Home Business        30          12      N
       Expense

0705   Passive Activity     31           3      "PAL" or blank
       Loss Indicator

0710   Net Profit (Loss)    31          12      N

0720   All is At Risk       32a          1      "X" or blank

0730   Some is Not At Risk  32b          1      "X" or blank



       Record Terminus Character          1     Value "#"
```

```
SCHEDULE C-EZ              Net Profit from Business...

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

      Byte Count                      4     "0303" for Fixed;
                                            "nnnn" for variable
                                            format

      Start of Record Sentinel        4     Value "****"

0000  Record ID                       6     "SCHbCZ"

0001  Schedule Type                   6     "1040bb"

0002  Page Number                     5     "PG01b"

0003  Taxpayer                        9     N (Primary SSN)
      Identification
      Number

0004  Filler                          1     blank

0005  Schedule Occurrence             7     N
      Number                                0000001 - 0000002

0010  Name of Proprietor             35     AN

0015  SSN of Proprietor               9     N

0020  Principal Business    A        20     AN

0030  Business Code         B         6     N

0040  Business Name         C        45     AN

0060  Employer ID Number    D         9     N

0061  Business Address      E        35     AN

0062  Business City/State/  E        30     AN
      Zip Code

0198  Statutory Employee    1         1     "X" or blank     ||
      Earnings/Member of
      QJV Ind

0200  Gross Receipts/Sales  1        12     N

0700  Total Expenses        2        12     N

0710  Net profit            3        12     N

*0820 Vehicle Service Date  4         8     YYYYMMDD or "STMbnn",
                                            or blank

+0830 Business Miles        5a        6     N
```

Field No.	Identification	Form Ref.	Length	Field Description
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0852	Vehicle Available - Yes	6	1	"X" or blank
+0857	Vehicle Available - No	6	1	"X" or blank
+0860	Another Vehicle - Yes	7	1	"X" or blank
+0870	Another Vehicle - No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank
	Record Terminus Character		1	Value "#"

```
SCHEDULE EIC                  Earned Income Credit

Field Identification     Form        Length  Field Description
No.                      Ref.
----- --------------     ----        ------  ----------------

      Byte Count                     4       "0226" for Fixed;            |
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel       4       Value "****"

0000  Record ID                      6       "SCHEIC"

0001  Schedule Type                  6       "1040bb"

0002  Page Number                    5       "PG01b"

0003  Taxpayer                       9       N (Primary SSN)
      Identification
      Number

0004  Filler                         1       blank

0005  Schedule Occurrence            7       N
      Number                                 0000001

0007  Qualifying Child               4       First 4 significant
      Name Control - 1                       characters of child's
                                             last name, no leading or
                                             embedded spaces;
                                             allowable characters are
                                             alpha, hyphen or space
                                             (see special
                                             instructions)

0010  Qualifying Child     1         10      AN (first name) or blank
      First Name - 1

0011  Qualifying Child     1         15      AN (last name) or blank
      Last Name - 1

0015  Qualifying SSN - 1   2         9       N

0020  Year Of Birth - 1    3         4       N

0030  Student "Yes" Box -  4(a)      1       "X" or blank
      1

0035  Student "No" Box - 1 4(a)      1       "X" or blank

0040  Disabled "Yes" Box - 4(b)      1       "X" or blank
       1

0045  Disabled "No" Box -  4(b)      1       "X" or blank
      1
```

SCHEDULE EIC   Earned Income Credit

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ ----------------

0060 Relationship - 1   5   11   "CHILD", "SON", ||
                                                  "DAUGHTER",
                                                  "GRANDCHILD",
                                                  "FOSTERCHILD", "SISTER",
                                                  "BROTHER", "NIECE",
                                                  "NEPHEW"

0070 Number of Months - 1   6   2   N, Range 00-12 or blank

0072 Kidnapped Child   6   2   "KC" or blank
      Literal - 1

0077 Qualifying Child   4   First 4 significant
      Name Control - 2   characters of child's
                                                  last name, no leading or
                                                  embedded spaces;
                                                  allowable characters are
                                                  alpha, hyphen or space
                                                  (see special
                                                  instructions)

0080 Qualifying Child   1   10   AN (first name) or blank
      First Name - 2

0081 Qualifying Child   1   15   AN (last name) or blank
      Last Name - 2

0085 Qualifying SSN - 2   2   9   N

0090 Year Of Birth - 2   3   4   N

0100 Student "Yes" Box -   4(a)   1   "X" or blank
      2

0105 Student "No" Box - 2   4(a)   1   "X" or blank

0110 Disabled "Yes" Box -   4(b)   1   "X" or blank
       2

0115 Disabled "No" Box -   4(b)   1   "X" or blank
      2

0130 Relationship - 2   5   11   "CHILD", "SON", ||
                                                  "DAUGHTER",
                                                  "GRANDCHILD",
                                                  "FOSTERCHILD", "SISTER",
                                                  "BROTHER", "NIECE",
                                                  "NEPHEW"

0140 Number of Months - 2   6   2   N, Range 00-12 or blank

0142 Kidnapped Child   6   2   "KC" or blank
      Literal - 2

```
SCHEDULE EIC              Earned Income Credit

Field Identification      Form      Length  Field Description
No.                       Ref.
----- --------------      ----      ------  ----------------

0147  Qualifying Child               4      First 4 significant |
      Name Control - 3                      characters of child's
                                            last name, no leading or
                                            embedded spaces;
                                            allowable characters are
                                            alpha, hyphen or space
                                            (see special
                                            instructions)

0150  Qualifying Child    1          10     AN (first name) or blank |
      First Name - 3

0151  Qualifying Child    1          15     AN (last name) or blank |
      Last Name - 3

0155  Qualifying SSN - 3  2          9      N                  |

0160  Year of Birth - 3   3          4      N                  |

0170  Student "Yes" Box - 4(a)       1      "X" or blank       |
      3

0175  Student "No" Box - 3 4(a)      1      "X" or blank       |

0180  Disabled "Yes" Box - 4(b)      1      "X" or blank       |
       3

0185  Disabled "No" Box - 4(b)       1      "X" or blank       |
      3

0200  Relationship - 3    5          11     "CHILD", "SON",  ||
                                            "DAUGHTER",
                                            "GRANDCHILD",
                                            "FOSTERCHILD", "SISTER",
                                            "BROTHER", "NIECE",
                                            "NEPHEW"

0210  Number of Months - 3 6         2      N, Range 00-12 or blank |

0212  Kidnapped Child     6          2      "KC" or blank     |
      Literal - 3


      Record Terminus Character      1      Value "#"
```

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0538" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0246	Record ID		6	"FRMbbb"
0248	Form Number		6	"2210bb"
0258	Page Number		5	"PG03b"
0262	Taxpayer Identification Number		9	N (Primary SSN)
0263	Filler		1	Blank
0264	Form Occurrence Number		7	N 0000001
0265	Required Installment A	18(a)	12	N
0275	Required Installment B	18(b)	12	N
0285	Required Installment C	18(c)	12	N
0295	Required Installment D	18(d)	12	N
0298	Estimated Tax Paid and Withheld A	19(a)	12	N
0303	Estimated Tax Paid and Withheld B	19(b)	12	N
0305	Estimated Tax paid and withheld C	19(c)	12	N
0308	Estimated Tax Paid and Withheld D	19(d)	12	N
0315	Applied Overpayment A	23(a)	12	N
0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N
0565	Underpayment D	25(d)	12	N
0575	Reserved	27(a)	3	NO ENTRY ||
0578	Reserved	28(a)	12	NO ENTRY ||

```
                                                      --|
                                                      --|
```

Field No.	Identification	Form Ref.	Length	Field Description
				--||
				--||
0590	Period Beg Apr 16 Days (a)	29(a)	3	N ||
0592	Period Beg Apr 16 Penalty (a)	30(a)	12	N ||
0608	Reserved	27(b)	3	NO ENTRY ||
0611	Reserved	28(b)	12	NO ENTRY ||
				--|
				--|
				--||
				--||
0623	Period Beg Apr 16 Days (b)	29(b)	3	N ||
0624	Period Beg Apr 16 Penalty (b)	30(b)	12	N ||
				--|
0626	Reserved	27(c)	3	NO ENTRY ||
0628	Reserved	28(c)	12	NO ENTRY ||
				--|
				--||
				--||
0636	Period Beg Apr 16 Days (c)	29(c)	3	N ||
0638	Period Beg Apr 16 Penalty (c)	30(c)	12	N ||
0655	Period Beg Apr 16 Days (d)	29(d)	3	N ||
0657	Period Beg Apr 16 Penalty (d)	30(d)	12	N ||
0667	Waived Amount	31	12	N ||
@0669	Waiver Explanation	31	6	"STMbnn" or blank ||
0671	Total Underpayment	31	12	N ||
	Record Terminus Character		1	Value "#"

```
    FORM 2210F                      Underpayment of Estimated Tax by Farmers...

    Field Identification        Form      Length  Field Description
    No.                         Ref.
    ----- --------------        ----      ------  ----------------

          Byte Count                        4     "0336" for Fixed;            |
                                                  "nnnn" for variable
                                                  format

          Start of Record Sentinel          4     Value "****"

    0000  Record ID                          6     "FRMbbb"

    0001  Form Number                        6     "2210Fb"

    0002  Page Number                        5     "PG01b"

    0003  Taxpayer                           9     N (Primary SSN)
          Identification
          Number

    0004  Filler                             1     blank

    0005  Form Occurrence                    7     N
          Number                                   0000001

    0010  Identifying Number                 9     N

    0013  Waiver of Penalty     A            1     "X" or blank               |
          Box

    0016  Filing Status         B            1     "X" or blank               |
          Changed Box

    0018  50% Gross Income      C            1     "X" or blank               |
          Certification Box

    0020  Current Year Tax      1            12    N                          |
          After Credits

    0030  Other Taxes           2            12    N                          |

    0040  Taxes Subtotal        3            12    N                          |

    0045  Making Work Pay and   4a           12    N                          |
          Government Retiree
          Credits

    0050  Earned Income Credit  4b           12    N                          |

    0055  Additional Child      4c           12    N                          |
          Tax Credit

    0057  Refundable            4d           12    N                         ||
          Education Credit

    0059  First-Time            4e           12    N                          |
          Homebuyer Credit


    Publication 1346          November 24, 2009              Part 2 Page 1
```

Field No.	Identification	Form Ref.	Length	Field Description
0060	Credit for Federal Tax on Fuels	4f	12	N
0067	Refundable Credit for Prior Year Minimum Tax	4g	12	N
0070	Health Coverage Tax Credit	4h	12	N
0075	Credit Subtotal	5	12	N
0080	Current Year Tax	6	12	N
0090	Two Thirds Credit	7	12	N
0100	Withholding Taxes	8	12	N
0110	Current Taxes Owed	9	12	N
0120	Prior Year's Tax	10	12	N
0130	Required Annual Payment	11	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	12	12	N
0150	Underpayment	13	12	N
0160	Earlier of Payment or Tax Due Date	14	8	YYYYMMDD
0170	Penalty Days	15	3	N
0176	Waived Amount	16	12	N
@0177	Waiver Explanation	16	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	16	12	N

| | Record Terminus Character | | 1 | Value "#" |

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0271" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0185	Record ID		6	"FRMbbb"
0186	Form Number		6	"5695bb"
0187	Page Number		5	"PG02b"
0188	Taxpayer Identification Number		9	N (Primary SSN)
0189	Filler		1	blank
0190	Form Occurrence Number		7	N 0000001 - 0000004
0255	Qualified Solar Electric Property	12	12	N
0260	Qualified Solar Water Heating Property	13	12	N
0265	Qualified Small Wind Energy Costs	14	12	N
0270	Qualified Geothermal Heat Pump Costs	15	12	N
0275	Add Lines 12 through 15	16	12	N
0280	Multiply Line 16 by 30%	17	12	N
0285	Qualified Fuel Cell Property	18	12	N
0290	Multiply Line 18 by 30%	19	12	N
0295	Number of Kilowatts	20	12	AN, allowable characters || are 0 - 9, blank and period
0300	Kilowatt Capacity of Line 18	20	12	N

FORM 5695 PAGE 2   Residential Energy Credits

Field No.	Identification	Form Ref.	Length	Field Description
0305	Smaller of Line 19 or 20	21	12	N
0310	Credit Carryforward from 2008	22	12	N
0315	Add Lines 17, 21 and 22	23	12	N
0320	Tax from Form 1040	24	12	N
0325	Form 1040 Credit & Other Credits	25	12	N
0330	Subtract Line 25 from Line 24	26	12	N
0335	Residential Energy Efficient Property Credit	27	12	N
0340	Credit Carryforward to 2010	28	12	N
0345	Add Lines 11 and 27	29	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0147" for Fixed; | "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0661	Record ID		6	"FRMbbb"
0662	Form Number		6	"6765bb"
0663	Page Number		5	"PG02b"
0664	Taxpayer Identification Number		9	N (Primary SSN)
0665	Filler		1	Blank
0666	Form Occurrence Number		7	N 0000001
0670	Add Lines 23 and 32	33	12	NO ENTRY |
0700	Section 280C Election "Yes" Box - C	34	1	NO ENTRY |
0710	Section 280C Election "No" Box - C	34	1	NO ENTRY |
0720	Credit Amount	34	12	NO ENTRY |
0725	Reserved	34	6	NO ENTRY |
0742	Enter the Amount from Form 8932	35	12	N ||
0747	Subtract Line 35 from Line 17	36	12	N |
0752	Research Credit from Pass Through Entities	37	12	N --| |
0757	Add Lines 36 & 37	38	12	N |
0762	Allocated to Beneficiaries	39	12	NO ENTRY --| |

Field No.	Identification	Form Ref.	Length	Field Description
0767	Estate and Trust Current Year Credit	40	12	NO ENTRY |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'

```
FORM 8815                       Exclusion of Interest From Series
                                EE U.S....

Field Identification        Form      Length  Field Description
No.                         Ref.
----- --------------        ----      ------  ----------------


0070  Eligible             1(b)2        35    AN, Allowable special
      Institution Address                     characters are:
      2                                        ampersand (&),
                                               hyphen (-), slash (/),
                                               comma (,), percent (%)
                                               and literal "NONE"

0080  Eligible             1(b)2        30    'See 1st Occ.'
      Institution City/
      State/Zip code 2

0090  Eligible Enrollee    1(a)3        25    AN (first name, space,
      Name 3                                   middle initial, less
                                               than (<), last name)

0100  Eligible             1(b)3        30    'See 1st Occ.'
      Institution Name 3

0110  Eligible             1(b)3        35    AN, Allowable special
      Institution Address                     characters are:
      3                                        ampersand (&),
                                               hyphen (-), slash (/),
                                               comma (,), percent (%)
                                               and literal "NONE"

0120  Eligible             1(b)3        30    'See 1st Occ.'
      Institution City/
      State/Zip code 3

0170  Education Expenses   2            12    N

0180  Nontaxable Benefits  3            12    N

0190  Taxable Expenses     4            12    N

0200  Total Bonds Proceeds 5            12    N

0210  Interest             6            12    N

0220  Taxable Expenses/    7             6    R
      Bonds Proceeds Ratio

0230  Tentative Bond       8            12    N
      Interest

0240  Modified AGI         9            12    N

0250  Allowable Write-In   10           12    N, 69,950 or 104,900 ||
      Amount

0260  Excess AGI           11           12    N
```

Field No.	Identification	Form Ref.	Length	Field Description
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"1046" for Fixed; || "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8862bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Year for Which You Are Filing This Form	1	4	Value "2009" |
0012 Income Reported Incorrectly - Yes	2	1	"X" or blank
0014 Income Reported Incorrectly - No	2	1	"X" or blank
0020 Qualifying Child of Another Person - Yes Box	3	1	"X" or blank
0030 Qualifying Child of Another Person - No Box	3	1	"X" or blank
			--|| --||
0062 Number of Days Child 1 Lived in U.S.	4A	3	N ||
0072 Number of Days Child 2 Lived in U.S.	4B	3	N ||
0076 Number of Days Child 3 lived in U.S.	4C	3	N ||

Field Identification No.	Form Ref.	Length	Field Description
0082	Child 1 Month and Day of Birth	5A(1)	4	N (MMDD) ||
0084	Child 1 Month and Day of Death	5A(2)	4	N (MMDD) ||
0092	Child 2 Month and Day of Birth	5B(1)	4	N (MMDD) ||
0094	Child 2 Month and Day of Death	5B(2)	4	N (MMDD) ||
0102	Child 3 Month and Day of Birth	5C(1)	4	N (MMDD) ||
0104	Child 3 Month and Day of Death	5C(2)	4	N (MMDD) ||
0133	Street Address During the Filing Tax Year - 1	6A Child 1	35	AN, Allowable special || characters are space, slash, hyphen
0137	City, State and Zip Code - 1	6A Child 1	25	AN ||
0141	Street Address During the Filing Tax Year - 2	6A Child 1	35	AN, Allowable special || characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6A Child 1	25	AN ||
0145	Street Address During the Filing Tax Year - 3	6A Child 1	35	AN, Allowable special || characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6A Child 1	25	AN ||
0150	Address Same as Child 1	6B	1	"X" or blank ||
0246	Street Address During The Filing Tax Year - 1	6B Child 2	35	'See 1st Occ.' ||
0250	City, State and Zip Code - 1	6B Child 2	25	'See 1st Occ.' ||
0255	Street Address During the Filing Tax Year - 2	6B Child 2	35	'See 1st Occ.' ||

Field descriptions to the "Field Identification No."

FORM 8862 PAGE 1   Information To Claim Earned Income
                                 Credit...

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ ----------------

0260   City, State and Zip 6B Child 2   25   'See 1st Occ.' ||
       Code - 2

0265   Street Address   6B Child 2   35   'See 1st Occ.' ||
       During the Filing
       Tax Year - 3

0270   City, State and Zip 6B Child 2   25   'See 1st Occ.' ||
       Code - 3

0272   Address Same as   6C   1   "X" or blank ||
       Child 1

0274   Address Same as   6C   1   "X" or blank ||
       Child 2

0276   Street Address   6C Child 3   35   'See 1st Occ.' ||
       during the Filing
       Tax Year-1

0278   City, State and Zip 6C Child 3   25   'See 1st Occ.' ||
       Code-1

0280   Street Address   6C Child 3   35   'See 1st Occ.' ||
       during the Filing
       Tax Year-2

0282   City, State and Zip 6C Child 3   25   'See 1st Occ.' ||
       Code-2

0284   Street Address   6C Child 3   35   'See 1st Occ.' ||
       during the Filing
       Tax Year-3

0286   City, State and Zip 6C Child 3   25   'See 1st Occ.' ||
       Code-3

0290   Other Person Lived   7   1   "X" or blank ||
       w/Child - Yes

0300   Other Person Lived   7   1   "X" or blank ||
       w/Child - No

0310   Other Person Name-1 7A   35   AN, Allowable special ||
       Child 1   characters are: space,
                                               less-than (<), hyphen (-)
                                               and ampersand (&)

0320   Other Person   7A   11   AN or blank ||
       Relationship-1
       Child 1

Field No.	Identification	Form Ref.	Length	Field Description
0330	Other Person Name-2 Child 1	7A	35	'See 1st Occ.' ||
0340	Other Person Relationship-2 Child 1	7A	11	'See 1st Occ.' ||
0350	Other Person Name-3 Child 1	7A	35	'See 1st Occ.' ||
0360	Other Person Relationship-3 Child 1	7A	11	'See 1st Occ.' ||
0370	Other Person Same as Child 1	7B	1	"X" or blank ||
0380	Other Person Name-1 Child 2	7B	35	AN, Allowable special || characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	7B	11	AN or blank ||
0400	Other Person Name-2 Child 2	7B	35	'See 1st Occ.' ||
0410	Other Person Relationship-2 Child 2	7B	11	'See 1st Occ.' ||
0420	Other Person Name-3 Child 2	7B	35	'See 1st Occ.' ||
0430	Other Person Relationship-3 Child 2	7B	11	'See 1st Occ.' ||
0440	Other Person Living with Child 3, Same as Child 1	7C	1	"X" or blank ||
0450	Other Person Living with Child 3, Same as Child 2	7C	1	"X" or blank ||
0460	Other Person Name-1 Child 3	7C	35	AN, Allowable Special || Characters are: Space, less-than (<), Hyphen (-) and Ampersand (&)

Field No.	Identification	Form Ref.	Length	Field Description	
0470	Other Person Relationship-1 Child 3	7C	11	AN or blank	||
0480	Other Person Name-2 Child 3	7C	35	'See 1st Occ.'	||
0490	Other Person Relationship-2 Child 3	7C	11	'See 1st Occ.'	||
0500	Other Person Name-3 Child 3	7C	35	'See 1st Occ.'	||
0510	Other Person Relationship-3 Child 3	7C	11	'See 1st Occ.'	||

```
                                                              --||
                                                              --||
```

Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0049" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0512 Record ID		6	"FRMbbb"
0513 Form Number		6	"8862bb"
0514 Page Number		5	"PG02b"
0515 Taxpayer Identification Number		9	N (Primary SSN)
0516 Filler		1	blank
0517 Form Occurrence Number		7	N 0000001
0520 Number of Days You Lived in U.S.	8	3	N
0530 Number of Days Your Spouse Lived in U.S.	9	3	N
Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0620" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8886bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000010
0010	Identifying Number		9	NO ENTRY
0011	Statement Number	A	4	N
0012	Total Statement Number	A	4	N
0013	Tax Form Number	B	6	AN, allowable special character is hyphen (-)
0015	Tax Year	B	6	DT (YYYYMM)
0016	Amended Return Box - Yes	B	1	"X" or blank
0017	Amended Return Box - No	B	1	"X" or blank
0018	Initial Year Filer Indicator	C	1	"X" or blank
0020	Protective Disclosure Indicator	C	1	"X" or blank
*0030	Transaction Name	1a	35	AN or "STMbnn"
+0038	Initial Year participated	1b	4	DT (YYYY)
0039	Reserved for BMF Use	1c	6	NO ENTRY

```
   FORM 8886 PAGE 1              Reportable Transaction Disclosure
                                 Statement

   Field Identification      Form       Length  Field Description
   No.                       Ref.
   ----- --------------      ----       ------  ----------------

 *+0040  Registration Number  1c          11    AN, "STMbnn" or blank ||
         1

 +0042  Registration Number   1c          11    AN or blank
        2

 +0044  Registration Number   1c          11    AN or blank
        3

 +0046  Registration Number   1c          11    AN or blank
        4

 +0048  Registration Number   1c          11    AN or blank
        5

  0050  Reserved for BMF Use  1c           6    NO ENTRY

  0100  Listed Transaction    2a           1    "X" or blank

  0110  Confidential          2b           1    "X" or blank

  0120  Contractual           2c           1    "X" or blank
        Protection

  0130  Loss                  2d           1    "X" or blank

  0150  Brief Asset Holding   2e           1    "X" or blank
        Period

  0160  Transaction of        2f           1    "X" or blank
        Interest

  0200  Published Guidance    3           35    N or blank
        Number

  0205  Reserved for BMF Use  3            6    NO ENTRY

  0220  Number of             4            3    N
        Transactions on Form

 *0230  Partnership Box 1     5a           6    "X" or "STMbnn" or blank

 +0240  S Corp Box 1          5a           1    "X" or blank

 +0250  Trust Box 1           5a           1    "X" or blank

 +0260  Foreign Box 1         5a           1    "X" or blank

 +0270  Name 1                5b          35    AN or blank

 +0280  EIN 1                 5c           9    N or blank
```

Field Identification No.	Form Ref.	Length	Field Description
----- --------------	----	------	----------------
+0290 Date K-1 Received 1	5d	8	N or blank
0300 Partnership Box 2	5a	6	"X" or blank
0310 S Corp Box 2	5a	1	"X" or blank
0320 Trust Box 2	5a	1	"X" or blank
0330 Foreign Box 2	5a	1	"X" or blank
0340 Name 2	5b	35	AN or blank
0350 EIN 2	5c	9	N or blank
0360 Date K-1 Received 2	5d	8	N or blank
0365 Reserved for BMF Use	5	6	NO ENTRY
*0370 Fee Paid Name 1	6a	35	AN or "STMbnn" or blank
+0380 Fee Paid ID Number 1	6a	9	N or blank
+0390 Fee Paid Amount 1	6a	12	N or blank
*+0400 Fee Paid Street Address 1	6a	35	AN or "STMbnn" or blank
+0410 Fee Paid City 1	6a	22	A or blank
+0420 Fee Paid State 1	6a	2	A (Standard Postal State Abbreviation) or blank
+0430 Fee paid Zip Code 1	6a	12	N (Left Justified) or blank
0440 Fee Paid Name 2	6b	35	AN or blank
0450 Fee Paid ID Number 2	6b	9	N or blank
0460 Fee Paid Amount 2	6b	12	N or blank
0470 Fee Paid Street Address 2	6b	35	AN or blank
0480 Fee Paid City 2	6b	22	A or blank
0490 Fee Paid State 2	6b	2	A (Standard Postal State Abbreviation) or blank

FORM 8886 PAGE 1   Reportable Transaction Disclosure
                          Statement

Field Identification   Form   Length Field Description
No.   Ref.
----- --------------   ----   ------ ----------------

0500 Fee Paid Zip Code 2 6b   12   N (Left Justified)
                                            or blank

0505 Reserved for BMF Use 6b   6   NO ENTRY

      Record Terminus Character   1   Value "#"

November 20, 2009

<u>Nature of Changes</u>

TY 2009 Publication 1346 – File Specification Change #2

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented nationwide December 22, 2009

These changes will be merged with the TY2009 Publication 1346 posted on <u>www.irs.gov</u>
December 05, 2009.

Part 1, Attachment 1

Disclaimer: These ERCs are subject to change.

ERC 0030 o All pages of a multiple-page schedule or form must be present. Listed below
are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following:
Schedule E, Form 4684, Form 4797, Form 8283, Form 8824**, 8834** and
Form 8853.
- Page 2 need not be transmitted if there are no entries for that page
(but Page 2 cannot be present without Page 1) for the following:
Schedule A, Schedule C, Schedule C (5713), Schedule D, Schedule F,
Schedule H, Schedule O(5471), Form 2241, Form 4562, Form 5329,
Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606,
Form 8621, Form 8697, Form 8801, Form 8835, Form 8839, Form 8912, Form
8915 and Form 8930.
- Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2,
3 and 4 cannot be present without Page 1.
- Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3
cannot be present without Page 1.
- Form 3468 Page 1 can be present without Page 2, but Page 2 cannot be
present without Page 1.
- Form 4136 Page 1, 2, and 3 need not be transmitted if there are no
entries for these pages (but Page 1, 2, or 3 cannot be present without
Page 4).
- Pages 2-4 need not be transmitted if there are no entries for those
pages (but these pages cannot be present without page 1) for the
following: Form 5471, Form 5713.
- Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot
be present without page 3 and page 3 can be present without page 1 and
2.
- Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot
be present without Page 1.
- Form 8865 Pages 3-7 need not be transmitted if there are no entries
for those pages. But these pages cannot be present without pages 1
and 2.
- Form 8889 Page 1 may be present without Page 2, but Page 2 can not be
present without Page 1.
- State Record ST 0001 may be present without ST 0002, but ST 0002
cannot be present without ST 0001.

ERC 0091 o **RESERVED**

ERC 0147 o Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty
Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income
Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165)**,** Joint
Return Box **(SEQ 0170) or 50% Gross Income Certification Box (SEQ 0172).**

ERC 0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **$457** and Adjusted
Gross Income (SEQ 0750) must be less than **$13,440** if **Single**, and cannot
exceed **$18,440** if Married Filing Jointly.

ERC 0174 o **Schedule A- If New Motor Vehicle Taxes (SEQ 0110) is significant, it must be equal Deduction for New Motor Vehicle Taxes (SEQ 0615) and vice versa.**

ERC 0178 o Form 1040 – When Specify Other Credit Block **(SEQ 1006)** equals "X", one of the following forms must be present: Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMbnn" must be present in Specify Other Credit Literal(SEQ 1010).

ERC 0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), **Refundable Education Credit (**SEQ 1189), First-Time Homebuyer Credit (SEQ 1190), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198) Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).

   o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (SEQ 1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1187), **Refundable Education Credit** (SEQ 1189), F4868 Amount **(SEQ 1231)**, and Excess SS Tax **(SEQ 1241)**.

ERC 0285 o Form 1040/**1040A** – When Housed Midwestern Displaced Individual Indicator SEQ 0809) equals "X", Form 8914 must be present and vice versa.

ERC 0372 o Form 1040/1040A – When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to 1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 040/1040A or **"STMbnn".**

ERC 0379 o Form 8863 – The student entries in Part I**,** Part II **and in Part III** must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.

   o **If student entries are in Part I, then student entries in Part II must be blank. If student entries are in Part II, then student entries in Part I must be blank.**

ERC 0380 o Form 8863 – Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) may be used only once to claim an education credit (**American Opportunity,** Hope or Lifetime Earning). No Student's SSN may be used in Part I **(American Opportunity Credit), Part II** (Hope Credit) and Part **III** (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ERC 0381 o Form 8863 – If any field of a student line in Part I, Part II, or **Part III** including statements, is significant then all fields of the student line must be significant.

   o **Each American Opportunity Credit student line includes Student's First Name (SEQ 0010, 0080, 0150), Student's Last Name (SEQ 0020, 0090, 0160), Student's Name Control (SEQ 0030, 0100, 0170), Student's SSN (SEQ 0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ 0040, 0110, 0180 and amount from column c or Column e plus $2000 (SEQ 0070, 0140, 0210)**

   o Each Hope Credit student line includes Student's First Name (SEQ **0212, 0223, 0235**), Student's Last Name (SEQ **0213,0224, 0236**), Student's Name Control (SEQ **0214, 0225, 0237**), Student's SSN (SEQ **0215, 0226, 0238**), Qualified Expenses Paid in Current Tax Year (SEQ **0216, 0228, 0240**), Smaller of Exp Paid in Current TY or $1,200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ **0218, 0230, 0242**), Add Columns c and d **(SEQ 0220, 0232, 0244)**, and Enter ½ of the Amt in Column e **(SEQ 0222, 0234, 0246)**.

   o Each Lifetime Learning Credit student line includes Student's First Name (SEQ *0250, 0290, 0330), Student's Last Name (SEQ +0260, 0300, 0340), Student's Name Control (SEQ +0270, 0310, 0350), Student's SSN (SEQ +0275, 0315, 0355), and Qualified Expenses (SEQ +0280, 0320, 0360). See Part I Section 8 for Statement Record format.

ERC 0383 o Form 8863 – Each Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.

ERC 0384 o Form 1040/1040A – When **Refundable** Education Credits **(SEQ 1189)** is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are **$180,000** for "Married Filing Joint" and **$90,000** for "Single", "Head of Household", and "Qualifying Widow(er)".

> o **Form 1040/1040A – When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $120,000 for "Married Filing Joint" and $60,000 for "Single", "Head of Household", and "Qualifying Widow(er)".**

> o When Filing Status (SEQ 0130) is "Married Filing Separate", **Form 8863 cannot be present**.

ERC 0385 o Form 8863 – The following limits apply:

> **The American Opportunity** Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed **$4000**

> **The** Hope Credit Student in Part **II. Qualified Expenses Paid in the Current Tax Year (SEQ 0216, 0228, 0241 or statement) cannot exceed** $2400 ($4800 if the student attended an eligible educational institution in the Midwestern Disaster Area), Smaller of Exp Paid in Current TY **(SEQ 0218, 0230, 0242 or statement) cannot exceed** $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area). Enter ½ of the Amt in Column E (SEQ **0222, 0234, 0246, or** statement) cannot exceed $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area).

ERC 0386 o Form 1040/1040A – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than **$150,000** for "Married Filing Joint" or is more than **$75,000** for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

ERC 0387 o Form 8863 – **Tentative American Opportunity (SEQ 0211) cannot exceed an amount equal to $2500 multiplied by the number of American Opportunity students in Part I. If the number of American Opportunity students is zero, Tentative American Opportunity Credit (SEQ 0211) cannot be positive.**

> o Tentative Hope Credit **(SEQ 0248)** cannot exceed an amount equal to $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area) multiplied by the number of Hope Credit students in Part **II**. If the number of Hope Credit students is zero, Tentative Hope Credit **(SEQ 0248)** cannot be positive.

> o Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed $2000 ($4000 if the student attended an eligible educational institution in the Midwestern Disaster Area) regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.

> o **(TEXT REMOVED)**

ERC 0409 o Form 1040/1040A/1040EZ – When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC", and the FEC/Pension Record must be present.

> o **(TEXT REMOVED)**

ERC 0426 o Form 1040 – Other Payments (SEQ 1210) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, Current Year Refundable Credit (SEQ 0279) from Form 8801, plus **positive amounts only of** Health Coverage Tax Credit (SEQ 0250) from Form 8885.

ERC 0479 o **Form 5695 - If maximum credit amount (SEQ 0127) equals $3,000 then more than one main home (SEQ 0129) must be significant.**

ERC 0498 o Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", and there are two occurrences of Form 5695 for either taxpayer (primary and/or secondary), the second occurrence can only contain entries in the following fields: **Main Home Located in United States – Yes (SEQ 0020); Reduce Heat Loss/Gain in your Home (SEQ 0040); Exterior Window/Skylights (SEQ 0050); Exterior Doors (SEQ 0060); Metal/Asphalt Roof (SEQ 0070); Energy-Efficient Building Property (SEQ 0080); Qualified Natural Gas, Propane, Oil Furnace, etc. (SEQ 0090); Advanced Main Air Circulating Fan (SEQ 0100); Add Lines 2a through 3c (SEQ 0110); Multiply Line 4 by 30% (SEQ 0125**).

ERC 0512 o Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, **0214, 0225, 0237,** 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) must match data from the IRS Master File.

ERC 0528 o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.

ERC 0541 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o **EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.**

ERC 0653 o Form 8586 - If Current Year Credit **before 2008** (SEQ 0110) or **Current Year Credit after 2007** (SEQ 0260) is significant, one or more Forms 8609-A must be present.

ERC 0654 o Form 8586 - If Number of Forms 8609-A Attached **before 2008** (SEQ 0020) or **Number of Forms 8609-A Attached after 2007** (SEQ 0160) is significant, a matching number of Forms 8609-A must be present.

ERC 0723 o Form 3468 - If Calculated Certified Historic Struct. – Gulf Opportunity Zone (SEQ 0335)
or Calculated Certified Historic Structures (SEQ 0360)
or Cal Cert **Other** Hist Affected by Midwest Disaster (SEQ 0370) is significant, then,
NPS Project Number Indicator Box (SEQ 0372) or Pass Through EIN Indicator Box (SEQ 0374) or Copy of Application Indicator Box (SEQ 0376) must equal "X".

ERC 0743 o Form 3800 – The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0652, **0660,** 0670, 0680, 0685, 0687, 0690, **0700, 0720,** 0770, 0790, 0810, 1335, 1345, 1355, 1365, 1375, 1385 and 1390.

ERC 0902 o Form 1040/1040A - When Refundable **Education Credit** (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.

ERC 0912 o Form 8283 – When the Vehicle Year (SEQ *+0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMbnn" and the Contemporaneous Ack Received Indicator **(SEQ 0409)** must equal "X".

o When the Vehicle Year (*+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMbnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".

ERC 0913 o Form 8283 – If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ *+0033) must be significant or equal "STMbnn".

o **If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ *+0651) must be significant or equal "STMbnn"**

ERC 0989 o Form 8917 – Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ 0035, 0105, 0175, **0215, 0226, 0238,** 0275, 0315, 0355) of Form 8863 is claimed for the same student.

ERC 1059 o **Schedule L - When Taxes Paid for Purchase of New Vehicle – No Box (SEQ 0110) equals "X", the following fields must be blank:**
    New Motor Vehicle State/Local Sales/Excise Taxes (SEQ 0120),
    New Motor Vehicles Purchase Price (SEQ 0130),
    More than $49,500 – No Box (SEQ 140),
    More than $49,500 – Yes Box (SEQ 0145),
    Attributed New Motor Vehicle Taxes (SEQ 0150),
    Adjusted Gross Income (SEQ 0160),
    F2555, F2555EZ and F4563 Amts, PR Exclusion (SEQ 0170),
    Add Lines 13 and 14 (SEQ 0180),
    Enter $125,000 ($250,000 if MFJ) (SEQ 0190),
    Line 15 More Than Line 16 – No Box (SEQ 0200),
    Line 15 More Than Line 16 – Yes Box (SEQ 0205),
    Line 16 Minus Line 15 (0210),
    Divide Line 17 by $10,000 (SEQ 0220),
    Multiply Line 12 by Line 18 (SEQ 0230),
    Subtract Line 19 From Line 12 (SEQ 0240)

ERC 1065 o **Form 1040/1040A – When Schedule L Box (SEQ 0790) equals "X", Schedule L must be present and vice versa.**

ERC 1101 o **Form 8888 – When Routing Transit Number (RTN) (SEQ 0020, 0080 or 0140) equals "043736881", then Depositor Account Number (SEQ 0060, 0120 or 0180) must equal "BONDS" and vice versa**

ERC 1102 o **Form 8888 – When Routing Transit Number (RTN) (SEQ 0020, 0080 or 0140) equals "043736881" or Depositor Account Number (SEQ 0060, 0120 or 0180) equals "BONDS", then all of the following apply:**

- **Savings Account Indicator (SEQ 0040, 0100 or 0160) must equal "X".**
- **Amount to be Deposited in First Account (SEQ 0010), Amount to be Deposited in Second Account SEQ 0070), or Amount to be Deposited in Third Account (SEQ 0130) must be a multiple of $50 and cannot exceed $5,000.**
- **Neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.**

ERC 1103 o **Tax Form - When Routing Transit Number (RTN) (SEQ 1272) equals "043736881", then Depositor Account Number (SEQ 1278) must equal "BONDS" and vice versa.**

ERC 1104 o **Tax Form - When Routing Transit Number (RTN) (SEQ 1272) equals "043736881" or Depositor Account Number (SEQ 1278) equals "BONDS", then all of the following apply:**

- **Savings Account Indicator (SEQ 1276) must equal "X".**
- **Refund (SEQ 1270) must be a multiple of $50 and cannot exceed $5,000.**
- **Neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040)   can be significant.**

ERC 1121 o Form 4684 – If Revenue Procedure **2009-20** Indicator equals "X", then Paper Document Indicator 12 (SEQ 0179) of the Summary Record must equal "1".

ERC 1128 o Schedule M – **When Government Pension Recd – Yes Box (SEQ 0190) equals "X", Government Retiree Credit (SEQ 0200) must be significant and vice versa.**

ERC 1129 o **RESERVED**

ERC 1215 o **(TEXT REMOVED)**

o **Form 1040/1040A -** When Form 8914 is present and Filing Status (SEQ 0130) is Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $1000 higher than **$3650 multiplied by Total Exemptions (SEQ 0355).**

o **Form 1040/1040A -** When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $2000 higher than **$3650 multiplied by Total Exemptions (SEQ 0355).**

o **When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separately, the maximum possible Exemption Amount (SEQ 0810) is $2000 higher than the above maximum without Form 8914.**

ERC 1303 o Form 8862 – If Number of Days Child 1/Child 2**/Child 3** Lived in U.S. (SEQ **0062,** 0072, **0076**) is less than **183,** then Child 1/Child 2**/Child 3** Date of Birth (SEQ 0082, 0092, **0102**) or Child 1/Child 2**/Child 3** Date of Death (SEQ 0084, 0094, **0104**) must be present.

ERC 1305 o Form 8862 – If Person Lived w/Child – Yes (SEQ 0290) equal "X", then one of the following must be present;

   o Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320).

   o If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).

   o **If Child 3 is present, then the following must be present; Other Person Name-1 Child 3 (SEQ 0460) and Other Person Relationship-1 Child 3 (SEQ 0470)**

Part 1, Attachment 7

Remove EIN Prefix 69 and 70

Part 1, Attachment 10

Add the Following as new country codes:
- AX – Akrotiri
- DQ – Jarvis Island
- DX – Dhekelia
- OC – Other Countries
- RN – Saint Martin
- TB - Saint Barthelemy
- VC - St Vincent & Grenadines
- XA – Alberta
- XB – British Columbia
- XL – Newfoundland and Labrador
- XM – Manitoba
- XN – New Brunswick
- XO – Ontario
- XP – Prince Edward Island
- XQ – Quebec
- XS – Nova Scotia
- XT – Northwest Territories
- XV – Nunavut
- XW – Saskatchewan

Revise the following country codes:
- MU - Change the country code to MO
- UK – United Kingdom
- XX - RESERVED For ITIN Processing Only.

Delete the following country codes:
- RM – Marshall Islands
- JU – Juan de Nova Island

Part 1, Attachment 11

Form 499R-2/W2PR
- Change occurrence from 10 to 6

Form 8930
- Change occurrence from 1 to 2

Part 2, Section 2

Form 1040 Page 1
- Seq *1110: Added "HCTC" to the Field Description

Part 2, Section 4

Form 8275 Page 1
- Seq 0560: Changed the Field Description to "AN or blank"

Form 8275-R Page 1
- Seq 0590: Changed the Field Description to "AN or blank"

Form 8863 Page 2
- New Byte Count: 0284
- Added New Seq: 0535

October 28, 2009

<u>**Nature of Changes**</u>

TY 2009 Publication 1346 – File Specification Change #1

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented nationwide December 22, 2009

The TY2009 Publication 1346 on irs.gov will be updated November 07, 2009.

Part 2, Section 2

    Form 1040 Page 2
- Seq 1189: Changed the Identification to "Refundable Education Credit'

    Form 1040A Page 2
- New Byte Count: 0891
- Added New Seq: 0809
- Seq 1189: Changed the Identification to "Refundable Education Credit'

    Form 1040-SS (PR) Page 1
- Seq 1220: Changed the Field Description to "NO ENTRY"

Part 2, Section 4

    Form 2210 Page 3
- New Byte Count: 0538
- Deleted Seqs: 0587 and 0588
- Seq 0590: Changed the form Ref. to 29(a)
- Seq 0592: Changed the form Ref. to 30(a)
- Deleted Seqs: 0620 and 0621
- Seq 0623: Changed the form Ref. to 29(b)
- Seq 0624: Changed the form Ref. to 30(b)
- Deleted Seqs: 0631 and 0633
- Seq 0636: Changed the form Ref. to 29(c)
- Seq 0638: Changed the form Ref. to 30(c)
- Seq 0655: Changed the form Ref. to 29(d)
- Seq 0657: Changed the form Ref. to 30(d)
- Seqs 0667, @0669, 0671: Changed the Form Ref. to 31

    Form 3468 Page 1
- Seq 0265: Changed the Identification to "Applicable Unused Investment Credit"

    Form 3468 Page 2
- New Byte count: 0360
- Seq 0370: Changed the Identification to "Calculated Other Certified Historic Structures"

Form 3468 page 2   (continued)
- Seq 0400: Changed the Identification to "Basis of Geothermal Energy and Solar Energy"
- Seq 0405: Changed the Identification to "Credit for Geothermal Energy and Solar Energy"
- Seq 0415: Re-sequenced to 0413
- Added New Seqs: 0414, 0416, 0417, 0418, and 0419
- Seq 0420: Changed the Identification to "Basis of Qualified Fuel Cell Property"; Changed the Form Ref. to 11f
- Seq 0425: Changed the Identification to "Credit for Qualified Fuel Cell Property"; Changed the Form Ref. to 11f
- Seq 0430: Changed the Identification to "Applicable Kilowatt Capacity Property"; Changed the Form Ref. to 11g
- Seq 0435: Changed the Identification to "Applicable Kilowatt Capacity Property Amt"; Changed the Form Ref. to 11g
- Seq 0440: Changed the Identification to "Enter the Lesser of 11f or 11g"; Changed the Form Ref. to 11h
- Seqs 0445, 0450: Changed the Form Ref. to 11i
- Seq 0455, 0460: Changed the Form Ref. to 11j
- Seq 0465: Changed the Identification to "Enter the Lesser of 11i or 11j"; Changed the Form Ref. to 11k
- Seq 0470: Re-sequenced to **0474**; Changed the Identification to "Basis of Combined Heat and Power Property"; Changed the Form Ref. to 11l
- Seq 0471: Changed the Field Description to "blank"
- Seq 0475: Changed the Identification to "Credit for Combined Heat and Power Property Amt"; Changed the Form Ref. to 11l
- Seq 0480: Changed the Form Ref. to 11m
- Seq 0485: Changed the Form Ref. to 11n
- Added New Seqs: 0486, 0487, and 0488
- Seqs 0490, 0495: Changed the Form Ref. to 11q
- Seqs 0505, 0510: Changed the Form Ref. to 11r
- Seq 0512: Changed the Identification to "Basis of Qualified Investment Property"; Changed the Form Ref. to 11s
- Seq 0514: Changed the Identification to "Credit for Qualified Investment Property"; Changed the Form Ref. to 11s
- Deleted Seq: 0515
- Seq 0520: Changed the Identification to "Applicable Used Investment Credit"
- Seq 0525: Changed the Identification to "Add Lines 10e through 10j…"
- Seqs 0530, 0535, 0540, 0543, 0545, 0550: Moved to Page 3
- *********Move above fields (0474 thru 0550) to Page 3*********

Form 3468 Page 3 **(Added Page 3 back)**
   *******Adopted fields (0474 thru 0550) from Page 2*******
Form 4684 Page 1
- Seq 0011: Changed the Identification to "Revenue Procedure 2009-20 Indicator"
- Seq 0446: Changed the Identification to "Subtract Line 18 from Line 16"

Form 5405
- Changed the Form Title to "First-Time Homebuyer Credit and Repayment of the Credit"
- New Byte Count: 0284
- Seq 0005: Changed the Field Description to "N
-
                                                                 0000001 – 0000002"
- Seq 0020: Changed the Field Description to "AN, Allowable special characters

                    are space, slash, and hyphen"
  - Added new Seq: 0185

Form 5695 Page 1
  - New Byte Count: 0235
  - Added New Seqs: 0127 and 0129

Form 6478
  - Seqs 0036, 0038, 0046, 0048, 0076, 0078, 0079 and 0082: Changed the Field Description to N

Form 8586
  - Seq 0020: Changed the Identification to "Number of Forms 8609-A Attached before 2008"
  - Seq @0025: Changed the Identification to "Multiple BLDG Project Schedule before 2008"
  - Seq 0050: Changed the Identification to "Decrease in the QLFY Basis - Yes Box"
  - Seq 0060: Changed the Identification to "Decrease in the QLFY Basis - No Box"
  - Seq *0070: Changed the Identification to "BLDG ID Number – BIN1"
  - Seq +0080: Changed the Identification to "BLDG ID Number – BIN2"
  - Seq +0090: Changed the Identification to "BLDG ID Number – BIN3"
  - Seq +0100: Changed the Identification to "BLDG ID Number – BIN4"
  - Seq @0105: Changed the Identification to "CR ATTR to more than one BLDG Sch"
  - Seq 0110: Changed the Identification to "Current Year Credit before 2008"
  - Seq 0120: Changed the Identification to "LIHC from PARTS/S Corps, Estates before 2008"
  - Seq 0130: Changed the Identification to "Add Lines 3 and 4"
  - Seq 0140: Changed the Identification to "Allocated to Beneficiaries"
  - Seq 0150: Changed the Identification to "Estate and Trust"
  - Seq 0160: Changed the Identification to "Number of Forms 8609-A Attached after 2007"
  - Seq @0165: Changed the Identification to "Multiple BLDG Project Schedule after 2007"
  - Seq 0190: Changed the Identification to "DECR in the QLFY Basis - Yes Box"
  - Seq 0200: Changed the Identification to "DECR in the QLFY Basis - No Box"
  - Seq *0210: Changed the Identification to "BLDG ID Number – BIN1"
  - Seq +0220: Changed the Identification to "BLDG ID Number – BIN2"
  - Seq +0230: Changed the Identification to "BLDG ID Number – BIN3"
  - Seq +0240: Changed the Identification to "BLDG ID Number – BIN4"

Form 8586   (continued)
- Seq @0250: Changed the Identification to "CR ATTR to more than one BLDG Sch after 2007"
- Seq 0260: Changed the Identification to "Current Year Credit after 2007"
- Seq 0270: Changed the Identification to "LIHC after 2007 from PARTS/S CORP"
- Seq 0280: Changed the Identification to "Add Lines 10 and 11"
- Seq 0290: Changed the Identification to "LIHC from Passive Acty"
- Seq 0300: Changed the Identification to "Subtract Line 13 from Line 12"
- Seq 0310: Changed the Identification to "LIHC from Passive Acty"
- Seq 0320: Changed the Identification to "Carry forward LIHC to 2009"
- Seq 0340: Changed the Identification to "Carryback LIHC from 2010"
- Seq 0350: Changed the Identification to "Add Lines 14 thru 17"
- Seq 0360: Changed the Identification to "Allocated to Beneficiaries of Estate or Trust"
- Seq 0370: Changed the Identification to "Estate and Trust"

Form 8830: The F8830 is removed from Pub 1346

Form 8834 Page 1
- Seq +0130: Changed the Field No. to *0130;
                    Changed the Field Description to (R or "STMbnn")
- Seq *+0140: Changed the Field No. to +0140;
                    Changed the Field Description to N

Form 8834 Page 2
- Seq 0760: Changed the Identification to "Foreign Tax Credit"
- Seq 0770: Changed the Identification to "Credits from Form 1040"

Form 8862
- New Byte Count: 1052
- Seq 0042: Changed the Field No. to 0520;
               Changed the Form Ref. to 8
- Seq 0052: Changed the Field No. to 0530;
            Changed the Form Ref. to 9
- Seq 0062: Changed the Form Ref. to 4A
- Seq 0072: Changed the Form Ref. to 4B
- Added New Seq: 0076
- Seq 0082: Changed the Form Ref. to 5A(1)
- Seq 0084: Changed the Form Ref. to 5A(2)
- Seq 0092: Changed the Form Ref. to 5B(1)
- Seq 0094: Changed the Form Ref. to 5B(2)
- Added New Seqs: 0102 and 0104
- Seqs 0133, 0137, 0141, 0144, 0145, 0147: Changed the Form Ref. to "6A Child 1"
- Seq 0150: Changed the Form Ref. to 6B
- Seqs 0246, 0250, 0255, 0260, 0265, 0270: Changed the Form Ref. to "6B Child 2"

Form 8862(continued)
- Added New Seqs: 0272, 0274, 0276, and 0278
- Added New Seqs: 0280, 0282, 0284, and 0286
- Seqs 0290, 0300: Changed the Form Ref. to 7
- Seqs 0310, 0320, 0330, 0340, 0350, 0360: Changed the Form Ref. to 7A
- Seqs 0370, 0380, 0390, 0400, 0410, 0420, 0430: Changed the Form Ref. to 7B
- Added New Seqs: 0440, 0450, 0460, and 0470
- Added New Seqs: 0480, 0490, 0500, and 0510

Form 8864
- New Byte Count: 0250
- Deleted Seqs: 0020 and 0030
- Seq 0033: Changed the form Ref. to 1a
- Seq 0036: Changed the form Ref. to 1c
- Seq 0040: Changed the form Ref. to 2a
- Seq 0050: Changed the form Ref. to 2c
- Seq 0052: Changed the form Ref. to 3a
- Seq 0054: Changed the form Ref. to 3c
- Deleted Seqs: 0060 and 0070
- Seq 0073: Changed the form Ref. to 4a
- Seq 0076: Changed the form Ref. to 4c
- Seq 0080: Changed the form Ref. to 5a
- Seq 0090: Changed the form Ref. to 5c
- Seq 0092: Changed the form Ref. to 6a
- Seq 0094: Changed the form Ref. to 6c
- Seq 0096: Changed the form Ref. to 7a
- Seq 0098: Changed the form Ref. to 7c
- Seq 0100: Changed the form Ref. to 8
- Seq 0110: Changed the form Ref. to 9
- Seqs 0120, @0125: Changed the form Ref. to 10
- Seq 0200: Changed the form Ref. to 11
- Seq 0210: Changed the form Ref. to 12

Form 8936
- New Byte Count: 0439
- Seq *+0070: Changed the Form Ref. to 5(a)
- Deleted Seqs: 0080 and 0090
- Seq 0160: Changed the Form Ref. to 5(b)
- Deleted Seqs: 0170 and 0180
- Seq 0250: Changed the Form Ref. to 5(c)
- Deleted Seqs: 0260 and 0270
- Seq 0280: Changed the Identification to "Add Cols (a) through (c) on Line 5"
- Seq 0310: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V1)";
            Changed the Form Ref. to 9(a)
- Deleted Seqs: 0320 and +0330
- Seq 0340: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V2)";
            Changed the Form Ref. to 9(b)
- Deleted Seqs: 0350 and 0360

Form 8936(continued)

- Seq 0370: Changed the Identification to "Amt from Line 3 or Subtract Line 5 from 3 (V3)";
    Changed the Form Ref. to 9(c)
- Deleted Seqs: 0380 and 0390
- Seq 0400: Changed the Identification to "Add Cols (a) through (c) on Line 9"

Sch C/C-EZ Worksheet (2)
- Seq 0070: Changed the Field No. to *0070;
    Changed the Field Description to (AN or "STMbnn")
- Seq 0080: Changed the Field No. to +0080

Form 2106EZ Worksheet (3)
- Seq 0070: Changed the Field No. to *0070;
    Changed the Field Description to (AN or "STMbnn")
- Seq 0080: Changed the Field No. to +0080

Part 2, Section 8

Generic State Record
- Seq 0070e: Changed the Identification to "IAT Indicator";
    Changed the Field Description to ("X" or blank)

Part 3, Section 6

Authentication
- Seq 0075: Change the Field Description to I = Practitioner PIN
                                        Form 4868 w/EFW